

Revocation of Exemption from Self-Employment Tax Drop in Article

If you are a Minister, a Member of a Religious Order or a Christian Science Practitioner, and are exempt from Self-Employment Tax because you have an approved Form 4361, you have until April 15, 2002, to revoke that exemption. This deadline is extended beyond April 15, 2002, if you get an extension to file your 2001 return.

The Ticket to Work and Work Incentives Improvement Act of 1999 provides a window of opportunity for certain individuals to revoke their approved Form 4361, *Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners*. Only elections that were effective for the tax year including December 17, 1999 may be revoked under this provision. The revocation will be effective for either 2000 or 2001 and all later years.

If you choose to revoke your exemption:

- You will be covered under the Social Security System, and your
- Earnings will be subject to Self-Employment Tax.

Once you revoke the exemption, you can **never again** elect exemption from Self-Employment Tax.

To revoke the exemption, you must complete and file Form 2031, *Revocation of Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners*. You may file your form with the IRS by FAX, 859-292-7867 or by mail:

Internal Revenue Service

Stop 14M

Attn: Exemption Revocation

P.O. Box 12267

Covington, KY 41012-0267

Additional information is available in Publication 517, *Social Security and Other Information for Members of the Clergy and Religious Workers*. Form 2031 and Publication 517 can be downloaded from the IRS Web site at www.irs.gov, specific links:

<http://ftp.fedworld.gov/pub/irs-pdf/f2031.pdf>

<http://ftp.fedworld.gov/pub/irs-pdf/p517.pdf>

Or, you may call 1-800-829-3676 and request that a copy is mailed to you. Information to assist in the researching of the tax law that surrounds this topic can be found at:

<http://www.irs.gov/businesses/display/0,,i1%3D2%26genericId%3D23116,00.htm>

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If you need further information regarding this election, please telephone 1-800-829-1040 between the hours of 7 a.m. and 10 p.m., Monday through Friday.